IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3891 of 2026
and
WMP.Nos.4299 & 4301 of 2026

K.S Plastochem Inc

GSTIN. 33AAWFK6896Q1ZY

Rep by its Partner,

Kuppan,

Plot No.770, Flat No.C,

Ground Floor, Syndicate Bank Colony,

9th Street, Anna Nagar West Extn,

Chennai 600 101.

..Petitioner(s)

Vs

1. Assistant Commissioner (ST),
   Koyambedu Assessment Circle,
   No.1, PAPJM Annexure Building,
   Greams Road,
   Chennai- 600 006.
2. Deputy Commissioner (ST),
   GST Appeal -Chennai Central,
   Greams Road, Main Building,
   2nd Floor, Chennai 600 006

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of impugned order under Section 74 dated 25.06.2025 having Reference No. ZD330625279016C passed by the 1st respondent for the financial year 2024-25 and impugned Appeal rejection order having Reference No. ZD330126175547A dated 27.01.2026 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s):	M/s.T.Yazhini
For Respondent(s):	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned Assessment order dated 25.06.2025 passed by the first respondent for the

Financial Year 2024-25 and impugned Appeal rejection order dated 27.01.2026 passed by the second respondent.

4. The aforesaid impugned Assessment order was preceded by a Show Cause Notice in DRC-01 dated 17.05.2025, to which the petitioner failed to file a reply and thus, suffered the impugned Assessment order dated 25.06.2025.

5. The petitioner's appeal dated 05.01.2026 against the aforesaid assessment order was rejected on 27.01.2026 by the office of the second respondent on the ground that appeal was filed on 05.01.2026, was delayed by 72 days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit another 15% of the disputed tax over and above 10% deposited at the time of filing of an appeal as a condition for *denovo* consideration of appeal dated 05.01.2026.

7. It is noticed that the petitioner had already pr-deposited 10% of the disputed tax at the time of filing of an appeal dated 05.01.2026.

8. Considering the above and following the consistent view taken by this Court under similar circumstances the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 05.01.2026, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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